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Congress of the United States

House of Representatives

Washington, DC 20515-2504

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Commissioner Douglas Shulman Internal Revenue Service 1111 Constitution Ave, NW Washington, DC 20224

Dear Commissioner Shulman:

It has come to my attention that the Internal Revenue Service (IRS) is considering options for taxing employees for the personal calls they make using cell phones provided by their employers. This is both unworkable and unwise. Frankly, to tax employees for making personal phone calls would be anti-family. For instance, a stay-at-home spouse could very well question the working spouse as to why he or she did not make a call to say he or she would be late for dinner. The answer, of course, would be because he or she did not want to get taxed for the phone call. Further, such a move would burden employers and employees with additional time consuming and potentially costly paperwork, requiring the tracking of each and every call made using a business cell phone. This is simply not practical.

We must be mindful of the affect such a tax would have on everyday Americans. Hardworking Missourians should not be forced to consider the tax implications of using their business cell phone to check in with their families.

It is important to remember that as policy makers we are entrusted to serve the American people. The pursuit of such a burdensome tax collection scheme is not in line with that solemn obligation. I am eager to receive your thoughts on this matter.

With best regards, I remain

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ery truly yours,

IKE SKELTON Member of Congress

IS:jr